

**EXHIBIT B - Certificate**

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FINMA  
Certificate of  
Exhibit B-002

Eidgenössische Bankenkommission  
Commission fédérale des banques  
Commissione federale delle banche  
Swiss Federal Banking Commission



Date 23.12.2008  
Author Mathias Hebeisen  
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**Lehmann Brothers Finance AG, Zurich**

**Confirmation of Authority**

On December 19, 2008 the Swiss Federal Banking Commission (the "SFBC") – the supervisory authority responsible for broad areas of the financial sector (inter alia, the supervision of banks, securities dealers and investment funds) – opened bankruptcy proceedings against Lehman Brothers Finance AG, Talstrasse 82, 8001 Zürich. The date for the adjudication of bankruptcy is December 22, 2008. The SFBC appointed PricewaterhouseCoopers AG, Zurich, as bankruptcy liquidator of Lehman Brothers Finance AG.

**Secretariat of the  
Swiss Federal Banking Commission**

By:	Daniel Roth	By:	Mathias Hebeisen
Function:	Head Enforcement unauthorized institutions and Bank Insolvency	Function:	Legal Services

Signature:

Signature: